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## Necessity, a lesson of history

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rect or accurate (sic) reports, and that he too can do as they do, maintaining earnings "on the side."

Another document in the museum indicates that due to the failure of a well known academician from Haifa to present his annual tax return, the assessor used his best judgment in estimating his income. The academician, unhappy with the resulting estimate, lodged a unique objection with the assessor: "...By virtue of my capacity, I appoint you Emperor of Japan and the Pacific Islands. This appointment is as realistic as your assessment of my income for the year 1954-55...."

The museum provides a unique opportunity to improve one's knowledge about history and taxation. For example, in 1623, Johannes Van-den-Broek of the Netherlands, at the age of 26, conceived the Stamp Tax which he suggested to the King as an innovative way of raising more revenue. Upon hearing the details, several members of the

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legislature promised Van-den-Broek royalties of 30,000 gulden per year for life if his proposal was adopted. The district of Holland implemented his idea on August 13, 1626. The other seven districts followed during the next ten years. Until his death in 1648, Van-den-Broek was not paid a single gulden of the promised yearly royalties.

In regard to the section on smuggling, one learns that a clever, or maybe not so clever, smuggler once attempted to smuggle diamonds into Israel by concealing them in a silver relief of the "Last Supper," based on Leonardo da Vinci's famous painting. The relief, measuring 50x30 cm., was made in two parts which were soldered together. The diamonds were hidden in the hollow parts of the relief.

For more information about the Tax Museum in Jerusalem, please contact H. Elliott Lipschultz, 816 Cedar Lane, Northbrook, Illinois, 60062-3538 (or telephone: 708-480-9785 or FAX: 708-272-4843).



## NECESSITY, A LESSON OF HISTORY

by

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As an introduction to the dialogue identified below, two observations come to mind. Often the phrase, "history repeats itself," is used in reference to our commonplace and shared experiences in life. Of course, one may suggest that history never really repeats in exactly the same manner, or that people tend to repeat certain thoughts and actions, not history. Regardless of any philosophical debate, most people are likely to subscribe to this generality, and perhaps this phenomenon is due to us a bit more reflection.

Secondly, literature provides a valuable means in which to gain insights into history and various aspects of social orders. Literature, including fiction, may be used to study the characteristics of various groups or

professions as perceived by the author. An excellent example is provided by Peter Boys' article, "A Source of Accounting History: Somerset Maugham," in the Fall, 1994, *Notebook*.

While reading a recent novel by Mark Frost entitled, *The List of 7*, I found a seemingly incongruent conversation between two main characters, Doyle and Sparks, interesting from a historical and philosophical point of view. The conversation takes place on an old Roman road in England, a trade route which runs to the sea—the scene alone being historically intriguing.

"Of course, paths like this one were in use long before the Romans crossed the channel," Sparks continued, completely ignoring

his question. "The early Celts used this path, and Neolithic man before them. Strange isn't it? The same path used by so many different cultures, down through the ages."

"Convenience, I should imagine," Doyle said. He hadn't thought about it, in truth. "A new lot comes along, the old path is there, remnants of it anyway, why bother cutting a new one?"

"Why not, indeed? Make things easier; there's the history of mankind in a thimble, eh, Doyle?"

In a roundabout sort of way.

How do you suppose our prehistoric forebears chose this particular path to begin with?

Shortest distance between two points.

Could be these were the same paths the

animals they were hunting used before them," said Sparks.

"That has the ring of truth.

And why do you think the animals blazed this particular path?" Sparks had slipped into the tone of a Sophist leading the ignorant step by step to the sacred land of truth.

"Something to do with the availability of water or food.

Necessity, then." [Mark Frost, *The List of 7*, New York: Avon Books (1993): 83.]

Perhaps indeed, history repeats itself, simply because human experience recognizes the "necessity" of repeating actions and of using available resources. How much of our search of history for answers should end with the conclusion: "necessity, then"?



## ODE TO PACIOLI

*by*

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Pacioli taught bookkeeping/accounting by the word,  
not by rote;

Everything in commerce was discussed,  
even to the loading of a boat;

While there was one entry with a debit, a credit,  
and an amount twice;

Pacioli was much more interested in  
imparting business advice;

Because what he has written,  
we have never read;

We just bombard our users with endless numbers instead;

If Pacioli could see our version of teaching record-keeping,  
he would be aghast;

Where are the maxims? Where are the words?  
It was better in times past.